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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st March 1963

G.S.R. 366.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby directs that in the notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column 2 of the Table below, for the expressions mentioned against the corresponding entries in column 3 of the said Table, the expressions specified in the corresponding entries in column 4 thereof shall be substituted:—

TABLE

S. No.	Notification No. and date	For	Substitute
1	2	3	4
1	54/59-Central Excises dated the 16th May, 1959.	(i) "Rs. 10·35 per quintal" (ii) "Rs. 5·15 per quintal" (iii) "Rs. 7·75 per quintal" (iv) "Rs. 6·05 per quintal" (v) "Rs. 3·95 per quintal"	"Rs. 15·50 per quintal" "Rs. 7·75 per quintal" "Rs. 11·60 per quintal" "Rs. 9·10 per quintal" "Rs. 5·90 per quintal"
2	18/61-Central Excises dated the 1st March, 1961.	"fifteen naye paise per kilogram"	"Thirty-five naye paise per kilogram"
3	102/61-Central Excises dated the 20th April, 1961.	"sixty-four rupees and twenty naye paise per kilolitre"	"one hundred and sixty rupees per kilolitre"
4	37/62-Central Excises dated the 24th April, 1962.	(i) "Rs. 5·15 per quintal" (ii) "Rs. 6·05 per quintal"	"Rs. 7·75 per quintal" "Rs. 9·10 per quintal"
5	52/62-Central Excises dated the 24th April, 1962.	"as is in excess of Rs. 200 per metric tonne".	"as is equivalent to the duty already paid under sub-item (i) of the said Item on copper or copper alloy used".

S. No.	Notification No. and date	For	Substitute
1	2	3	4
6	131/62-Central Excises dated the 13th June 1962.	"more than one metric tonne of billets in any calendar month or more than 10 metric tonnes of billets in a year".	"more than one metric tonne of billets of prime quality in any calender month or more than 10 metric tonnes of billets of prime quality in a financial year".

[29/63.]

G.S.R. 367.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 24/62-Central Excises, dated the 24th April, 1962, the Central Government hereby exempts unmanufactured tobacco falling under item No. 4-I of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes or (c) biris and specified in column (2) of the Table hereto annexed from so much of the duty leviable thereon as is in excess of the duty mentioned in the corresponding entry in column (3) therof:—

TABLE

S. No.	Description	Duty
1	2	3
		Per kilogram Rs.
1	Stems of flue-cured tobacco larger than 6.35 millimetres in size.	1.60
2	Dust of tobacco, whether flue-cured or other than flue-cured, which passes through a sieve having not less than 25 uniform apertures per linear inch and made of 27 S.W.G. wire having a diameter of 0.417 mm.	1.20

[30/63.]

G.S.R. 368.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 25/62-Central Excises, dated the 24th April, 1962, namely:—

In the said notification, for the words 'dust of tobacco', the following shall be substituted, namely:—

"dust of tobacco which passes through a sieve having not less than 25 uniform apertures per linear inch and made of 27 S.W.G. wire having a diameter of 0.417 mm."

[31/63.]

G.S.R. 369.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 63/61-Central Excises, dated the 18th March, 1961, the Central Government hereby exempts kerosene from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944), as is in excess

of one hundred and sixty rupces per kilolitre at fifteen degrees of Centigrade thermometer, provided the kerosene satisfies the following conditions, namely:—

- (i) It is not lighter in colour than a solution with the following composition:

Quarter normal aqueous solutions of

- (a) Ferric Chloride (Fe Cl₃ 6 H₂O)
- (b) Cobaltous Chloride. (Co Cl₂ 6 H₂O)
- (c) Copper Sulphate, mixed in the ratio of 6:3:1 (Cu SO₄ 5 H₂O)

- (ii) It is ordinarily used as an illuminant in oil burning lamps, and

- (iii) It has a flashing point below one hundred and fifty degrees of Fahrenheit's thermometer.

[32/63.]

G.S.R. 370.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts the following vegetable non-essential oils falling under Item No. 12 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), from the whole of the duty of excise leviable thereon, namely:—

- (a) all sorts of vegetable non-essential oils, other than processed vegetable non-essential oils;
- (b) vegetable non-essential oils, whether processed or not, used in the manufacture of goods falling under Items Nos. 13, 14 and 15 of the said Schedule.

Explanation.—For the purpose of this notification, processed vegetable non-essential oil means a vegetable non-essential oil which has undergone, subsequent to its extraction, any one or more of the following processes, namely:—

- (i) Filtration through a filter press;
- (ii) Centrifuging;
- (iii) Treatment with an alkali or acid;
- (iv) Bleaching;
- (v) de-odorization.

[33/63.]

G.S.R. 371.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely:—

- (1) 24/50-Central Excises, dated the 1st March, 1959.
- (2) 92/62-Central Excises, dated the 14th May, 1962.
- (3) 160/62-Central Excises, dated the 11th August, 1962.

[34/63.]

G.S.R. 372.—In pursuance of rule 96-P of the Central Excise Rules, 1944, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/62-Central Excises, dated the 24th April, 1962.

[35/63.]

G.S.R. 373.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India

in the Ministry of Finance (Department of Revenue) No. 137-Central Excises, dated the 1st October, 1960, namely:—

In the said notification, for the TABLE, the following TABLE shall be substituted, namely:—

TABLE

Description of goods I	Circumstances in which goods are eligible for exemption 2	Extent of exemption 3	Amount 4
I. (1) Dry colours, namely, lead chrome and Bruswick green.	The output of all dry colours for the year does not exceed 100 metric tonnes.	(a) On the first 10 metric tonnes. (b) On the next 15 metric tonnes. (c) On the balance	Nil. Eight rupees] and seventy-five naye paise per quintal. Thirteen rupees [and fifteen naye paise per quintal.
(2) Water paints, namely,—	The output of all water paints for the year does not exceed 100 metric tonnes.		
(a) Dry distemper including cement based water paints.			Twelve rupees and thirty naye paise per quintal.
(b) Oil bound distemper.			Twenty-three rupees per quintal.
(c) Water pigment finishes for leather.			Thirty naye paise per litre.
(d) Plastic emulsion paint.			Seventy-five naye paise per litre.
(3) Oil paints and enamels.	The output of all oil paints and enamels for the year does not exceed 1000 metric tonnes.		
(a) Tinting Paste (Blue).			Fifty-five naye paise per kilogram.
(b) Stiff paints			Fourteen rupees] and thirty naye paise per quintal.
(c) Ready mixed paints and enamels.			Fifty naye paise per litre.
Provided that where the total output of a manufacturer of water paints, and oil paints and enamels taken together does not exceed 150 metric tonnes per year, the first 50 metric tonnes of such articles cleared from the factory during the year shall be exempt from the excise duty leviable thereon.			
II. Varnishes and Blacks—	The output of all varnishes and blacks for the year does not exceed 450 kilolitres.		
(1) Varnishes		(a) On the first 50 kilolitres. (b) On the next 50 kilolitres. (c) On the balance	Nil. Twenty] naye paise per litre. Twenty-eight naye paise per litre.

(2) Bituminous and coal tar blacks.	(a) on the first kilolitres.	50	Nil.
	(b) on the next kilolitres.	50	Ten naye paise per litre.
	(c) on the balance		Fourteen naye paise per litre.

Provided that the total quantity of varnishes, and bituminous and coal tar blacks taken together cleared free of duty or at the concessional rates of duty shall not exceed 50,50 or 350 kilolitres respectively as the case may be.

III. Nitrocellulose lacquers, The output for the clear and pigmented year does not exceed 110 kilolitres.

(a) on the first kilolitres.	5	Nil.
(b) on the next kilolitres.	10	Eighty naye paise per litre.
(c) on the balance		One rupee and fifteen naye paise per litre.

[36/63.]

G.S.R. 374.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 20/60-Central Excises, dated the 1st March, 1960, the Central Government hereby exempts strawboard other than corrugated board, upto the quantity prescribed in column (1) of the table hereto annexed, cleared by any manufacturer for home consumption on or after the first day of April in any financial year, from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) of the said table:

Provided that where a factory producing strawboard other than corrugated board is run at different times of any financial year by different manufacturers, the quantity of such board cleared from such factory in any such year at nil and concessional rates of duty shall not exceed the limits specified in column 1 of the said table:

Provided further that the exemption shall not apply to any factory which produced more than 5,000 metric tonnes of paper and paper boards, including strawboards, all sorts, in any of the immediately preceding three complete financial years:

Provided also that a manufacturer shall be permitted to clear for home consumption during the month of March, 1963, the difference, if any, between the quantity of strawboard, other than corrugated board, cleared for home consumption from the 1st April, 1962 to the 28th February, 1963 and 3,000 tonnes, subject however to a maximum quantity of 250 metric tonnes, at 21 naye paise per kilogram.

TABLE

Quantity (1)	Amount (2)
On the first 125 metric tonnes	NIL
On the next 375 metric tonnes	9 naye paise per kg.
On the next 1000 metric tonnes	15 naye paise per kg.
On the next 1500 metric tonnes	21 naye paise per kg.

[37/63.]

G.S.R. 375.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 119/61-Central Excises, dated the 20th April, 1961, the Central Government hereby exempts sheets and circles of copper and copper alloys falling under sub-item (2) of Item No. 26A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and specified in column (2) of the table hereto annexed, if produced by a manufacturer on a rolling mill and issued therefrom in an untrimmed condition, from so much of the duty of excise leviable thereon as is in excess of the amount specified in the corresponding entry in column (3) of the said table:

Provided that for sheets and circles made from metal in a crude form which has already paid duty at a rate lower than Rs. 300 per metric tonne, the duty payable shall be the duty specified in the appropriate entry in column 3(a) of the table plus the amount by which the duty paid on the crude metal falls short of Rs. 300.00 per metric tonne.

TABLE

Serial No.	Description	Amount of duty	
		If made from metal in a crude form which has already paid duty under sub-item (1) at the rate of Rs. 300.00 per metric tonne, or from scrap	If made from non- metallic material in a crude form
(1)	(2)	(3a)	(3b)
		Rupees	Rupees
		per metric tonne	per metric tonne
1	Sheets and circles of bronze	170.00	440.00
2	Sheets and circles of copper and copper alloys other than bronze.	160.00	425.00

[38/63.]

G.S.R. 376.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 86/62-Central Excises, dated the 30th April, 1962, the Central Government hereby exempts rails and sleeper bars of iron or steel falling under Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), from so much of the duty leviable thereon as is in excess of Rs. 39.35 per metric tonne:

Provided that in the case of sleeper bars the exemption shall apply only—

- (1) if the Collector of Central Excise is satisfied that the sleeper bars are actually used for making sleepers for a railway track, and
- (2) the procedure set out in Chapter X of the Central Excise Rules, 1944 is followed.

[39/63.]

G.S.R. 377.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 90/62-Central Excises dated the 10th May, 1962, the Central Government hereby exempts iron or steel products falling under Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and specified in column 2 of the table hereto annexed, if made from steel ingots or semi-finished steel on which

the appropriate amount of duty has already been paid under Item No. 26 or sub-item (i) of Item No. 26AA of the said Schedule, from so much of the duty of excise leviable on such products as is in excess of the duty specified in the corresponding entry in column 3 or column 4 of the Table, as the case may be:

Provided that if the products are made from steel ingots on which the appropriate amount of duty has not been paid, the excise duty for the time being leviable on steel ingots under Item No. 26 shall be payable in addition to the duty specified in the appropriate entries in column 3 of the Table:

TABLE

Serial No.	Description	Duty per metric tonne if made from duty paid steel ingots		Duty per metric tonne if made from duty paid semi-finished steel	
		Prime Quality	Defectives including scrap	Prime Quality	Defectives including scrap
		(3a)	(3b)	(4a)	(4b)
(1)	(2)	Rs.	Rs.	Rs.	Rs.
1. All forms of semi-finished steel falling under sub-item (i).		30·00	27·00	NIL	NIL
2. All products falling under sub-item (iA)		30·00	27·00	NIL	NIL
3. Black sheets and sheets for tinning		57·50	51·75	27·50	21·75
4. Galvanised sheets, plain or corrugated		60·00	54·00	30·00	24·00
5. Hoops and strips		60·00	54·00	30·00	24·00
6. Skelp and plate		52·50	47·25	22·50	17·25

[No. 40/63.]

G.S.R. 378.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts iron or steel products falling under Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944, (I of 1944) and specified in column 2 of the table hereto annexed, from the whole of the duty leviable thereon subject to the limitations and conditions specified in the corresponding entry in column 3 thereof.

TABLE

Serial No.	Description	Limitations and Conditions
1	2	3
1. Iron and Steel Pipes.		If manufactured from iron or steel plates or sheets which have already paid the appropriate amount of duty, at or near the site of any project and according to the special requirements and specifications of that project and not for general sale.
2. Telegraph, Telephone and electric lighting and transmission poles.		If they are made from iron or steel plates or sheet or are cast from pig iron or semi-finished steel, which have already paid the appropriate amount of duty, and if, being so made or cast otherwise than in running lengths, they have been given some special shape or quality which would not be essential for their use for any other purpose and only if they are clearly recognizable as such.
3. Tubular sections intended to be used as component parts of machinery.		Do.

[No. 41/63.]

G.S.R. 379.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No 146/62 Central Excises dated the 7th July, 1962, the Central Government hereby exempts cinematograph films exposed, falling under sub-item (2) of Item No 37 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and specified in column (2) of the table hereto annexed from so much of the duty of excise leviable thereon as is in excess of the duty specified in the corresponding entry in column 3 or column 4 thereof, as the case may be

TABLE

Serial No.	Description	Amount of duty for films which are 30 mm or higher and below	Amount of duty for films of a width of 30 mm or higher and below	
			30 mm in width	not exceeding 3250 metres in length in length
1	2	3	4(a)	4(b)
		Naye paise per metre	Naye paise per metre	Naye paise per metre
1.	Cleared for home consumption within twelve months immediately following the month of certification by the Central Board of Film Censors			
	(i) First 8 prints of each picture	7	10	15
	(ii) Next 12 prints of each picture	10	15	25
	(iii) Next 15 prints for each picture	13	20	35
	(iv) Next 15 prints of each picture	25	35	50
	(v) On the balance	33	45	50
2.	Cleared for home consumption after twelve months immediately following the month of certification by the Central Board of Film Censors	10	15	25

[No 42/63]

G.S.R. 380.—In exercise of the powers conferred by rule 12 of the Central Excise Rules 1944 the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No 197/62-Central Excises dated the 17th November, 1962, namely—

In the Table annexed to the said notification, for the entries against Serial No 9, the following entries shall be substituted, namely—

2	3	4	5
"Package tea	Do.	40 naye paise per kilogram	"

[No 43/63]

G.S.R. 381.—In exercise of the powers conferred by rules 12 and 12A of the Central Excise Rules, 1944 read with clause 27 of the Finance Bill, 1963, which clause has by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931, the force of law, the Central Government hereby directs that

where any goods have been subjected to a special duty of excise under the aforesaid clause and where on the export of such goods the Central Government has by a notification issued under the said rules 12 or 12A permitted the rebate of excise duty paid on such goods under the Central Excises and Salt Act, 1944, a rebate of the special duty of excise shall also be made in full subject to the same conditions as govern the rebate of excise duty.

[No. 44/63.]

G.S.R. 382.—In exercise of the powers conferred by sub-rules (2) and (3) of rule 125 of the Defence of India Rules, 1962, the Central Government hereby makes the following Order, namely:—

1. Short title and extent.—(1) This Order may be called the Essential Articles (Price Control) Order, 1963.

(2) It extends to the whole of India.

2. Definitions.—In this Order,—

(a) 'dealer' means a person carrying on the business of selling any essential article, whether wholesale or retail and whether in conjunction with any other business or not, and includes his representative or agent;

(b) 'essential article' means any article specified in the Schedule to this Order;

(c) 'past price' in relation to any essential article sold in any area means the price at which that article was normally sold by wholesale dealers or retail dealers, as the case may be, in that area on or, before the first day of February, 1963;

(d) the words and expressions 'kerosene', 'vegetable product', 'soap' and 'printing and writing paper' shall have the meanings respectively assigned to them in items Nos. 7, 13, 15 and 17 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944).

3. Fixation of maximum price.—No wholesale dealer or retail dealer, as the case may be, shall, with effect from the commencement of this Order, sell any essential article to any person at a price which is in excess of,—

(a) where any duty of excise payable under the Finance Bill, 1963 has been paid on that article, the aggregate of the past price of such article and the amount specified against that article in the corresponding entry in column 2 of the aforesaid Schedule; and

(b) in any other case, the past price of that essential article.

4. List of essential articles to be displayed.—Every dealer shall cause to be prominently displayed on a special board to be maintained for this purpose at or near the entrance to the place of sale—

(a) a list of essential articles held by him from time to time in stock for ready delivery;

(b) the past price of each such article; and

(c) the price at which he proposes to sell that article.

SCHEDULE

(See paragraphs 2(b) and 3(b).)

(1)	(2)
Description of essential articles	Amount
I. Kerosene	
(a) Superior	
(i) A tin containing 18.5 litres	Two rupees and forty naye paise.
(ii) A bottle containing 3/4th of a litre	Ten naye paise.

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<i>(b) Inferior</i>				
(i) A tin containing 18.5 litres				One rupee and seventy naye paise
(ii) A bottle containing 3/4th of a litre.				Seven naye paise.
<i>2. Vegetable Products</i>				
(a) A tin containing 16.5 kilograms				One rupce and five naye paise.
(b) A tin containing 4 kilograms				Twenty five naye paise.
(c) A tin containing 2 kilograms				Thirteen naye paise.
(d) A tin containing one kilogram				Seven naye paise.
(e) loose one kilogram				Six naye paise.
<i>3. Washing Soap</i>				
(a) A bar of 45 tolas or 525 grams				Two naye paise.
(b) Sold by weight in Cakes per kilogram				Four naye paise.
<i>4. Printing and Writing Paper</i>				
(a) A ream weighing approximately 4 kilograms				Nine naye paise.
(b) A ream weighing approximately 8 kilograms				Eighteen naye paise.
(c) Other varieties, per kilogram				2.2 naye paise.

[No. 46/63.]

G.S.R. 383.—In pursuance of the Explanation to Item No. 14-E of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and of the Explanation to Item No. 28A of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/62-Central Excises, dated the 24th April, 1962, the Central Government hereby notifies all editions of the following Pharmacopoeia, Formularies and other publications for the purposes of the said Explanations, namely:—

1. The Indian Pharmacopoeia.
2. The National Formulary of India.
3. The International Pharmacopoeia.
4. The British Pharmacopoeia.
5. The British Pharmaceutical Codex.
6. The British Veterinary Codex.
7. The United States Pharmacopoeia.
8. The National Formulary of the U.S.A.
9. The Dental Formulary of U.S.A. and,
10. The State Pharmacopoeia of the U.S.S.R.

[No. 47/63.]

G.S.R. 384.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. These rules may be called the Central Excise (Fifth Amendment) Rules, 1963.

2. In the Central Excise Rules, 1944, in rule 2—

(i) in clause (ii)(A), for sub-clause (a), the following shall be substituted, namely:—

“(a) in the State of Gujarat, in the Union territory of Dadra and Nagar Haveli and in territories of Daman and Diu of the Union territory of Goa, Daman and Diu, the Collector of Central Excise, Baroda;”

(ii) after sub-clause (q), the following sub-clause shall be inserted, namely:—

“(r) in the territory of Goa of the Union territory of Goa, Daman and Diu, the Customs Adviser, Goa.”

[No. 48/63.]

B. N. BANERJI, Jt. Secy.